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Review of the efficiency of the administrative and financial functioning of the United Nations

Joint Inspection Unit

Accountability frameworks in the United Nations system

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system" (JIU/REP/2011/5).

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Summary

The report of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system" (JIU/REP/2011/5) maps out and assesses the existing (various) accountability frameworks in the United Nations system and identifies gaps where they exist. The report analyses the components which exist in the organizations that do not possess a stand-alone formal accountability framework document. In addition, the report identifies good/best practices in developing and implementing accountability frameworks/components of accountability. The report contains seven recommendations: two addressed to legislative bodies and five to the executive heads.

The present note sets out the views of United Nations system organizations on the recommendations provided in the report. The views of the system have been consolidated on the basis of inputs provided by member organizations of the United Nations System Chief Executives Board for Coordination.

I. Introduction

1. The report of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system" (JIU/REP/2011/5) maps out and assesses the existing (various) accountability frameworks in the United Nations system and identifies gaps where they exist. The report analyses the components which exist in the organizations that do not possess a stand-alone formal accountability framework document. In addition, the report identifies good/best practices in developing and implementing accountability frameworks/components of accountability.

2. The report found that seven United Nations organizations possess a stand-alone formal accountability framework and three Secretariat entities possess a programme-level accountability framework. Other United Nations system organizations have various key components of accountability to varying degrees, several of them with strong internal control systems or components in place. The report concludes that accountability goes beyond a robust internal control system. It should encompass issues such as identifying the political covenant with member States, recourse for key stakeholders to complaints and response mechanisms, transparency within organizations to member States, beneficiaries and the general public and a strong culture of accountability.

3. Organizations of the United Nations system generally support the content and conclusions of the report. The corresponding recommendations are generally in line with the analyses and conclusions in most agencies, and those recommendations relevant to and accepted by executive heads will be taken up accordingly.

II. General comments

4. Organizations of the United Nations system commend the Joint Inspection Unit on the report, which they indicate includes useful information on benchmarking accountability, and endorse the thrust of the recommendations. The Joint Inspection Unit acknowledges correctly that accountability is both complex and multidimensional. The Unit has proposed a general framework of accountability and underlying principles that can be adapted to each organization's specific situation.

5. Agencies endorse in particular the strong focus on the political compact (covenant) with member States, as this defines the boundaries within which all organizations of the United Nations system must operate. In this regard, agencies support drawing attention to legislative bodies on the need to continue to make progress on results-based management and to provide the resources necessary to do so. Agencies concur with the inclusion of the best practice established by the Committee of Sponsoring Organizations of the Treadway Commission within the framework of internal control. This is an acknowledged international standard and one which all agencies can usefully adopt.

6. Agencies also agree that formal and informal complaints and response mechanisms which deal with wider accountabilities to stakeholders are important and must be catered for within the accountability frameworks. They endorse the opinion of the Joint Inspection Unit that the substance of the accountability framework is more important than its form, and agree that it is the culture of accountability and the actual application of accountability in operation that counts.

In addition, agencies take note of the report's finding that the lack of a procurement challenge mechanism is a common feature among the agencies that are identified as not having a formal accountability framework.

7. Similarly, agencies were of the view that the report would benefit from the further clarification of several issues. Relating to the sentiment in the report on the lack of recourse once retaliation had taken place, agencies wish to note that such a broad statement should be clearly verified to ensure that it is accurately presented — not least because, as drafted, it could cause staff concern about reporting misconduct. In addition, the report's recommendation that all organizations issue (each) a consolidated "anti-fraud policy" would also benefit from further elaboration, since this would be difficult to support without further concrete supporting arguments.

8. With respect to the report's coverage on access to information and transparency within an organization (e.g., a staff member requesting documents for appeal), it would be desirable to note the exchange of information between organizations on accountability measures applied to staff who are moving between organizations.

III. Specific comments on recommendations

Recommendation 1
Executive heads of United Nations system organizations that have not yet developed stand-alone accountability frameworks should do so as a matter of priority inspired by the benchmarks contained in this report.

9. Organizations of the United Nations system support and welcome this recommendation. They note that an overarching accountability framework would be useful in making more concrete the links between organizational mission, strategic planning, evaluation, organizational learning, and results. Setting up such a framework might also be useful in identifying the gaps between these elements. However, the implementation of this recommendation should take into consideration the peculiar differences among organizations, especially with regard to the benchmarks related to the implementation of complaints and response mechanisms (benchmarks 16 and 17). Limited resources may not make it possible for some organizations to have in place an ombudsperson and mediator.

Recommendation 2
The legislative bodies of United Nations system organizations which have not yet done so should take decisions based on a results-based-management approach and ensure that the necessary resources are allocated to implement the organizations' strategic plans and results-based management.

10. Organizations of the United Nations system support and welcome this recommendation.

Recommendation 3

Executive heads should incorporate evaluation, including self-evaluation results, in their annual reporting to legislative bodies.

11. Agencies note that more clarity is needed with respect to details and the nature of information to be provided to legislative bodies in the context of recommendation 3. Agencies note that providing information to these bodies could lead to the public dissemination of sensitive information. For example, within the United Nations there would be a particular concern with reports relating to the activities of the Office of Legal Affairs, in view of the sensitivity of the information concerned. In this example, public reporting of internal assessment by the Office of Legal Affairs of weaknesses in the way the Organization deals with third-party claims could hinder the ability of the United Nation to defend future claims.

Recommendation 4

Executive heads of organizations which have not yet done so should inform their staff members of their decisions on disciplinary measures imposed on staff by publishing lists (in annexes to the annual reports and on a website) describing the offence and measures taken while ensuring the anonymity of the staff member concerned.

12. Organizations of the United Nations system support and welcome this recommendation.

Recommendation 5

Executive heads should instruct their human resources divisions to put mechanisms in place for recognizing outstanding performance by developing creative ways and means to motivate staff through awards, rewards and other incentives.

13. Organizations of the United Nations system support and welcome this recommendation. They note, however, that reference should also be made to other motivational and career development tools such as stretch assignments, job rotation, job-shadowing, participation in missions and increasing responsibility and authority. Organizations also note that performance pay is an issue within the purview of the International Civil Service Commission (ICSC). In the United Nations Secretariat, the broader issue of performance management and rewarding and sanctioning staff is already before the General Assembly in the context of the report of ICSC, as well as the administrative and human resources questions and recommendations contained in the present report of the Joint Inspection Unit. To introduce additional mandates in this area of work at the present time would be duplicative. To that end, agencies suggest the need for active collaboration between organizations of the United Nations system and ICSC on their work in developing a more effective system of rewarding and sanctioning staff on the basis of performance.

Recommendation 6

Executive heads should develop and implement an information disclosure policy to heighten transparency and accountability in their respective organizations as a matter of urgency in the event that they have not already done so and report to the legislative bodies accordingly.

14. Organizations of the United Nations system support and welcome this recommendation. For those that have not already done so, efforts are under way to ensure strong policies that cover internal control frameworks, financial disclosure, anti-fraud and integrity and ethical conduct. However, any disclosure policy should include sufficient safeguards to fully protect the interests of the organizations of the United Nations system. At a minimum, exceptions from disclosure should include considerations of (a) confidentiality, (b) possible harm to individuals, (c) security and (d) legal considerations.

Recommendation 7

The General Assembly and other legislative bodies should request their executive heads to undertake a follow-up evaluation on the implementation of the relevant accountability frameworks/systems for their consideration in 2015.

15. Organizations of the United Nations system support and welcome this recommendation. They note, however, that agencies would review their own accountability frameworks going beyond the recommendation contained in the report of the Joint Inspection Unit.